



## IR3 2018

**1 April 2017 to 31 March 2018**

- You can file your return online at [www.ird.govt.nz](http://www.ird.govt.nz) (search keyword: IR3 2018).
- To see if you need to complete this return use the "Work out my income tax filing options" tool online.
- The 2018 IR3 guide is available on our website. To view a copy go to [www.ird.govt.nz](http://www.ird.govt.nz) (search keywords: IR3G 2018).

1 If your IRD number is **not** shown above, print it in Box 1.  
(8 digit numbers start in the second box   1 2 3 4 5 6 7 8 )

1

2 If your correct name is **not** shown above, print it in full in Box 2.

2 Mr  Mrs  Miss  Ms

Please put first names **above** and surname **below**

3 If your correct **postal** address is **not** shown above, print the full address in Box 3.  
Don't print your tax agent's address here. See page 8 in the guide.

3

Please put street address or PO Box number **above** and suburb, box lobby or RD and town or city **below**

4 If your correct **street** address is **not** shown below, print it in full in Box 4.

4

Please put street address **above** and suburb, city, RD or region **below**

5 If your correct date of birth is **not** shown below, print it in Box 5.

5

Day Month Year

6 If your business industry classification (BIC) code is not shown below or has changed, print it in Box 6. For more information about BIC codes, go to [www.businessdescription.co.nz](http://www.businessdescription.co.nz)

6

7 If your correct daytime phone number is **not** shown below, print it in Box 7.

7

Prefix Phone number

8 If your correct bank account number is **not** shown below, print it in Box 8. See page 9 in the guide.

8

Bank Branch Account number Suffix

9 **Adjustments to your income - student loan and Working for Families Tax Credits customers**

Please check the income list on our website [www.ird.govt.nz](http://www.ird.govt.nz) (search keywords: adjust your income) to see if you need to make any adjustments. If you have already told us your end of year adjustments, you don't need to do anything further. If you do have adjustments to make, tick Box 9A, complete an *Adjust your income (IR215)* form and send it in with your return. See page 9 in the guide.

9A

10 You may be a non-resident of New Zealand for tax purposes and may need to complete an IR3NR return instead. See page 9 in the guide.

# Income

Note: If any total is a loss, put a minus sign in the last box provided.

11 Did you receive **family tax credit** from **Work and Income**? Don't include any payments from Inland Revenue. See page 11 in the guide.

No  Go to Question 11A Yes  Enter the amount from your summary of earnings below.

Total family tax credit from Work and Income

11 ▶ \$  ,  ,  ,  .

11A Did you receive **income with tax deducted**, as shown on your summary of earnings? See page 11 in the guide.

No  Go to Question 12 Yes  Copy the amounts from your summary of earnings to the boxes below.

Total PAYE deducted

11A ▶ \$  ,  ,  .

ACC earners' levy

11D ▶ \$  ,  ,  .

Total tax deducted

11E ▶ \$  ,  ,  .

Total gross income

11B ▶ \$  ,  ,  .

Total **income not liable** for ACC earners' levy

11C ▶ \$  ,  ,  .

See page 13 in the guide for a list of income not liable for ACC earners' levy (eg, NZ Super, income-tested benefits, student allowances).

12 Did you receive income from **schedular payments**, as shown on your summary of earnings? See page 14 in the guide.

No  Go to Question 13 Yes  Copy the schedular payment totals from your summary of earnings to Boxes 12A and 12B below. Enter any expenses related to schedular payments in Box 12C (**don't include at Box 26**)

Total tax deducted

12A ▶ \$  ,  ,  .

Total gross payments

12B ▶ \$  ,  ,  .

Expenses related to schedular payments (**don't include expenses claimed here at Box 26**)

12C ▶ \$  ,  ,  .

Net schedular payments (Subtract Box 12C from Box 12B)

12D ▶ \$  ,  ,  .

13 Did you have any **New Zealand interest** paid or credited to you? Include any interest from partnerships, look-through companies and/or trusts. Keep your interest statements or certificates.

No  Go to Question 14 Yes  Print the totals here. See page 15 in the guide.

Total RWT

13A ▶ \$  ,  ,  .

If any of your interest was received from a partnership, look-through company, trust and/or estate, please tick 13C.

Total gross interest

13B ▶ \$  ,  ,  .

13C

14 Did you have any **New Zealand dividends** paid or credited to you or did you receive shares instead of dividends? Include any dividends from partnerships, look-through companies and/or trusts. Keep your dividend statements.

No  Go to Question 15 Yes  Print the totals here. See page 17 in the guide.

Total dividend imputation credits

14 ▶ \$  ,  ,  .

Total dividend RWT credits

14A ▶ \$  ,  ,  .

If any of your dividends were received from a partnership, look-through company, trust and/or estate, please tick 14C.

Total gross dividends

14B ▶ \$  ,  ,  .

14C

15 Did you receive any taxable **Māori authority distributions**? Keep your distribution statements.

No  Go to Question 16 Yes  Print the totals here. See page 18 in the guide.

Total Māori authority credits

15A ▶ \$  ,  ,  .

Total Māori authority distributions

15B ▶ \$  ,  ,  .

16 Did you receive any **New Zealand estate or trust income**? Exclude interest, dividends and distributions shown at Questions 13, 14 or 15, as appropriate.

No  Go to Question 17 Yes  Print the totals here. See page 18 in the guide.

Total tax paid by trustees

16A ▶ \$  ,  ,  .

Total estate or trust income (excluding amount in Box 16C)

16B ▶ \$  ,  ,  .

Total taxable distributions from non-complying trusts

16C ▶ \$  ,  ,  .

17 Did you receive any **overseas income**? Staple proof of overseas tax paid and a letter detailing any overseas losses to the top of page 3.

No  Go to Question 18 Yes  Print the totals here. See page 19 in the guide.

Total overseas tax paid

17A ▶ \$  ,  ,  ,  .

Total overseas income

17B ▶ \$  ,  ,  ,  .

If your total overseas income includes a withdrawal and/or transfer from a foreign superannuation scheme, please read page 20 in the guide and tick Box 17C if applicable.

17C ▶

18 Did you receive any **partnership income**? Exclude any income/losses shown at Questions 13, 14, 15, 17, 22 or 24 as appropriate.

No  Go to Question 19 Yes  Print the totals here. See page 25 in the guide.

Total partnership tax credits

18A ▶ \$  ,  ,  ,  .

Total active partnership income

18B ▶ \$  ,  ,  ,  .

19 Did you receive any **look-through company (LTC) income**? Exclude any income/loss shown at Questions 13, 14, 15, 17, 22 and 24.

No  Go to Question 20 Yes  Print the totals here. See page 25 in the guide.

Total LTC tax credits

19A ▶ \$  ,  ,  ,  .

Total active LTC income - if this amount is a loss, put a minus sign in the last box.

19B ▶ \$  ,  ,  ,  .

Non-allowable deductions this year

19C ▶ \$  ,  ,  ,  .

Prior years' non-allowable deductions claimed this year

19D ▶ \$  ,  ,  ,  .

Adjusted LTC income

Either add Boxes 19B and 19C or subtract Box 19D from 19B. Print your answer in Box 19E.

19E ▶ \$  ,  ,  ,  .

20 **Tax credit and income subtotal**

Add the blue Boxes 11E, 12A, 13A, 14A, 15A, 16A, 18A and 19A. Print the total in Box 20A.

Tax credit subtotal

20A ▶ \$  ,  ,  ,  .

Add the dark red Boxes 11B, 12D, 13B, 14B, 15B, 16B, 16C, 17B, 18B and 19E. Print the total in Box 20B.

Income subtotal

20B ▶ \$  ,  ,  ,  .

21 Did you receive a **shareholder-employee salary** with no tax deducted?

No  Go to Question 22 Yes  Print the totals here. See page 26 in the guide.

Total shareholder-employee salary

21 ▶ \$  ,  ,  ,  .

If you **did not receive** a shareholder-employee salary but may in the future, please tick Box 21A.

21A ▶

If you qualify for WfFTC, and you are a major shareholder working full-time without pay for your close company which earns gross income, please read page 26 in the guide and tick this box if it applies to you.

21B

22 Did you receive any **rents**?

No  Go to Question 23 Yes  Print the totals here. See page 27 in the guide.

Net rents

22 ▶ \$  ,  ,  ,  .

23 Did you receive income from **self-employment**? Don't include any income from your summary of earnings here.

No  Go to Question 24 Yes  Print the totals here. See page 27 in the guide.

Self-employed net income

23 ▶ \$  ,  ,  ,  .

24 Did you receive any **other income**? This includes income from any taxable property sales/disposals not already included elsewhere in your return.

No  Go to Question 25      Yes  Print the totals here. See page 29 in the guide.

Please put name of payer **above**, and type of income **below**

Total other net income

24 ▶ \$  ,  ,  .

Residential land withholding tax (RLWT) credit

24A ▶ \$  ,  ,  .

Refer to the RLWT update on the notes page (IR3N).

25 **Total income**

Add Boxes 20B, 21, 22, 23 and 24. Print your answer in Box 25.

Total income

25 ▶ \$  ,  ,  .

26 Are you claiming **other expenses** against your income? **Note:** If you've claimed expenses somewhere else in this return, **do not show them here.**

No  Go to Question 27      Yes  Print the totals here. See page 31 in the guide.

If you paid someone to complete your return, print that person's name in the panel below.

Please put first names **above**, and surname **below**

Total other expenses claimed

26 ▶ \$  ,  ,  .

27 **Income after expenses**

Subtract Box 26 from Box 25. Print your answer in Box 27.  
Use this amount to work out your tax credits.

Income after expenses

27 ▶ \$  ,  ,  .

28 Are you claiming **net losses brought forward**?

No  Go to Question 29      Yes  Print the net loss amounts in Boxes 28A and 28B. See page 32 in the guide.

Amount brought forward

28A ▶ \$  ,  ,  .  -

Amount claimed this year

28B ▶ \$  ,  ,  .  -

29 **Your taxable income**

Subtract Box 28B from Box 27. Print your answer in Box 29.

Taxable income

29 ▶ \$  ,  ,  .

## Tax credits

Claim a tax credit for donations on the *Tax credit claim form (IR526)*.  
Don't send in donation receipts with this IR3 return. See page 33 in the guide.

30 If your **income at Question 27 is between \$24,000 and \$48,000**, you may be able to claim the independent earner tax credit (IETC). See our website at [www.ird.govt.nz](http://www.ird.govt.nz) (search keyword: IETC) and the IR3N or pages 33 to 35 in the guide to see if you're eligible and calculate your IETC.

30A **Are you eligible for this tax credit?** To have the IETC included in your assessment you must tick "Yes" below.

30A ▶ Yes  No  Go to Question 31

30B If you received **excluded overseas income**, complete the dates you received this below.

30B ▶ Start  /  /   
Day Month Year

End  /  /   
Day Month Year

Print the number of qualifying months here.

30C ▶

Print your tax credit here.

30 ▶ \$  .

31 Do you have **excess imputation credits brought forward**?

No  Go to Question 32      Yes  See page 35 of the guide. Print the total here.

31 ▶ \$  ,  ,  .  -



